

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 3, 2018, I personally emailed and/or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Peter & Alixandra Brevig
2662 SW Gerald Avenue
Portland, OR 97201
Email: alixbrevig@gmail.com

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County

Board of Equalization

Property Owner: Peter & Alixandra Brevig
Parcel Number(s): 42331-50-92111
Assessment Year: 2017 Petition Number: 281.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:
☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>67,430</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>67,430</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>50,575</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>50,575</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The parcel referred to in petition 281.2018 is one of four connecting parcels appealed to the Board by the Appellant. This parcel is referenced as Lot A on Short Plat of Lot 11, Block 2, Assessor's Plat of Lake Cushman – Westside No. 1.

The Appellant indicated on the petition that they purchased the entire four parcels, with an agent, on 7/27/2016 for \$127,000. The Appellant provided no additional information.

The Assessor noted that this parcel was located on the west side of Lake Cushman and had limited access and no utilities. Therefore, the Assessor adjusted the value of the subject property from \$67,430 to \$50,575.

The Appellant agreed with the Assessor and signed the assessment roll correction for \$50,575.

Therefore, the Board supports the Assessor's adjusted value of \$50,575 for the land.

Petition No. 281.2018

Parcel No. 42331-50-92111

Dated this 31st day of July, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

NOTICE

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Distribution: • Assessor • Petitioner • BOE File

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Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County Board of Equalization

Property Owner: Peter & Alixandra Brevig

Parcel Number(s): 42331-50-92112

Assessment Year: 2017 Petition Number: 282.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>85,070</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>85,070</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>51,220</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>51,220</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The parcel referred to in petition 282.2018 is one of four connecting parcels appealed to the Board by the Appellant. This parcel is referenced as Lot B on Short Plat of Lot 11, Block 2, Assessor's Plat of Lake Cushman – Westside No. 1.

The Appellant indicated on the petition that they purchased the entire four parcels, with an agent, on 7/27/2016 for \$127,000. The Appellant provided no additional information.

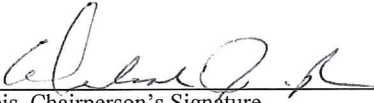
The Assessor noted that this parcel was located on the west side of Lake Cushman and had limited access and no utilities. Therefore, the Assessor adjusted the value of the subject property from \$85,070 to \$51,220.

The Appellant agreed with the Assessor and signed the assessment roll correction for \$51,220.

Therefore, the Board supports the Assessor's adjusted value of \$51,220 for the land.

Petition No. 282.2018

Parcel No. 42331-50-92112

Dated this 31st day of July, 2018

Deborah Reis, Chairperson's Signature



Clerk's Signature

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Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County

Board of Equalization

Property Owner: Peter & Alixandra Brevig

Parcel Number(s): 42331-50-92113

Assessment Year: 2017 Petition Number: 283.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>29,745</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>29,745</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>16,360</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>16,360</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The parcel referred to in petition 283.2018 is one of four connecting parcels appealed to the Board by the Appellant. This parcel is referenced as Lot C on Short Plat of Lot 11, Block 2, Assessor's Plat of Lake Cushman – Westside No. 1.

The Appellant indicated on the petition that they purchased the entire four parcels, with an agent, on 7/27/2016 for \$127,000. The Appellant provided no additional information.

The Assessor noted that this parcel was located on the west side of Lake Cushman and had a rough access and no utilities. Therefore, the Assessor adjusted the value of the subject property from \$29,745 to \$16,360.

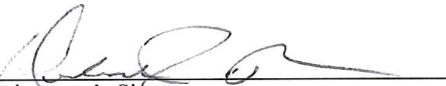
The Appellant agreed with the Assessor and signed the assessment roll correction for \$16,360.

Therefore, the Board supports the Assessor's adjusted value of \$16,360 for the land.

Petition No. 283.2018

Parcel No. 42331-50-92113

Dated this 31st day of July, 2018


Deborah Reis, Chairperson's Signature


Clerk's Signature

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Email: alixbrevig@gmail.com

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County

Board of Equalization

Property Owner: Peter & Alixandra Brevig

Parcel Number(s): 42331-50-92114

Assessment Year: 2017

Petition Number: 284.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>35,100</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>35,100</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>8,780</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>8,780</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant was not present. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The parcel referred to in petition 281.2018 is one of four connecting parcels appealed to the Board by the Appellant. This parcel is referenced as Lot D on Short Plat of Lot 11, Block 2, Assessor's Plat of Lake Cushman – Westside No. 1.

The Appellant indicated on the petition that they purchased the entire four parcels, with an agent, on 7/27/2016 for \$127,000. The Appellant provided no additional information.

The Assessor noted that this parcel was located on the west side of Lake Cushman and had no access road, no utilities, a steep slope and unbuildable. Therefore, the Assessor adjusted the value of the subject property from \$35,100 to \$8,780.

The Appellant agreed with the Assessor and signed the assessment roll correction for \$8,780.

Therefore, the Board supports the Assessor's adjusted value of \$8,780 for the land.

Petition No. 284.2018

Parcel No. 42331-50-92114

Dated this 31st day of July, 2018
Deborah Reis, Chairperson's Signature
Clerk's Signature**NOTICE**

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Distribution: • Assessor • Petitioner • BOE File

CERTIFICATE OF MAILING

I, Becky Rogers, certify that on August 3, 2018, I personally emailed and/or forwarded, by United States mail, a true and correct copy of the attached Order of the Mason County Board of Equalization to the following:

Timothy & Diane Hoosier
291 SE Sells Dr
Shelton, WA 98584
Email: dianelynn0252@gmail.com

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

Order of the Mason County Board of Equalization

Property Owner: Timothy & Diane Hoosier

Parcel Number(s): 31902-44-90030

Assessment Year: 2017

Petition Number: 174.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>74,175</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>321,215</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>395,390</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>74,175</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>321,215</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>395,390</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant, Timothy & Diane Hoosier, was represented by Diane Hoosier. IdaMae Jensen & Tom Gibbons were in attendance representing the Assessor.

The Appellant testified that they purchased the property in 2014 as a foreclosure. The Appellant also testified that a permit was issued for a marijuana grow farm one-quarter mile away from the subject property in 2014. The Appellant testified they were not aware, at that time, that a marijuana grow farm would be located so close to their property. The Appellant testified that the odor from the grow farm was a nuisance and adversely affected their property value and therefore a reduction in the assessed value was warranted.

Since 2014, Mason County zoning was changed to no longer permit marijuana grow farms in a residential area. Furthermore, a marijuana grow operation is now required to publicly notify properties in the surrounding area.

The Appellant challenged the Assessor's comparable sales, specifically comparable sales #1 through #3 as she testified they were not close in proximity to the subject property. She testified further that comparable sale #4 was one-half mile away from the grow operation, too far away from the grow operation to experience any odor. The Appellant also noted that two additional sales provided by the Assessor occurred after January 1, 2017. The Appellant did not provide any market evidence to support her estimated value of \$317,650 for the subject parcel.

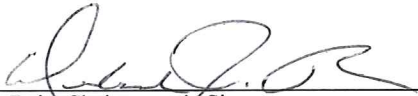
Petition No. 174.2018

Parcel No. 31902-44-90030

The Assessor provided four comparable sales with a value range of \$377,570 - \$402,440. The subject parcel's assessed value of \$395,390 fell within this value range. Three additional comparable sales further supported that no adverse market reaction was found in respect to properties in close proximity to marijuana operation facilities. Two of these additional sales were also located within the subject parcel's immediate neighborhood. Two of the additional sales also occurred after January 2017. The Board accepted these additional comparable sales as evidence to support the current market's condition to sustain its value despite the location of the marijuana grow facilities.

Therefore the Board sustains the assessed value of \$395,390.

Dated this 31st day of July, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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Rose Mansfield
225 Ave F
Snohomish, WA 98290
Email: rippenrosie@yahoo.com

Melody Peterson
Mason County Assessor
411 N. 5th Street
Shelton, WA 98584
Email: Map@co.mason.wa.us



Becky Rogers, Clerk
Mason County Board of Equalization

**Order of the Mason County
Board of Equalization**

Property Owner: Rose Mansfield
Parcel Number(s): 22223-51-04033
Assessment Year: 2017 Petition Number: 175.2018

Having considered the evidence presented by the parties in this appeal, the Board hereby:
☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input checked="" type="checkbox"/> Land	\$	<u>31,365</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>34,065</u>

BOE True and Fair Value Determination

<input checked="" type="checkbox"/> Land	\$	<u>23,850</u>
<input checked="" type="checkbox"/> Improvements	\$	<u>2,700</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
TOTAL	\$	<u>26,550</u>

This decision is based on our finding that:

The valuation placed on the property by the Assessor's Office is presumed to be correct, and can only be overcome by the presentation of clear, cogent, and convincing evidence that the value is erroneous [RCW84.40.030(1)].

The Board's goal is to acquire sufficient, accurate evidence to support a determination of true and fair value for the purpose of uniformity and equalization of taxation within the county as defined by statute (RCW 84.40.030) and the Washington Administrative Code (WAC 458-12-301).

The Appellant, Rose Mansfield, was not present at the hearing. The Assessor was represented by IdaMae Jensen and Tom Gibbons.

The Appellant indicated on the petition that she inherited the property and has owned it since 2003. It is raw land with no improvements. She estimated the value of the land at \$12,500. The Appellant submitted no additional information.

The Assessor submitted an assessment roll correction agreed to by the taxpayer.

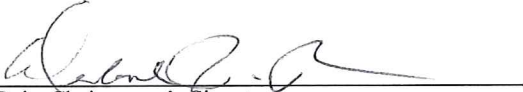
The Assessor originally valued the land at \$31,365 and improvements at \$2,700 for a total of \$34,065. The Assessor adjusted the value based upon a limited view amenity, after a site inspection, for \$23,850 for the land and \$2,700 for the improvements for a total of \$26,550.

The Board accepted the Assessor's adjusted value of \$26,550 for the subject property.

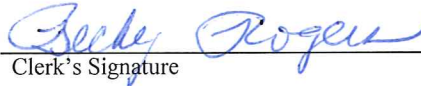
Petition No. 175.2018

Parcel No. 22223-51-04033

Dated this 31st day of July, 2018



Deborah Reis, Chairperson's Signature



Clerk's Signature

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